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TRIPURA GAZETTE

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PART-- I--Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(EXCISE & TAXATION)

No.F.II-1(2)-EX/2019 **Dated, Agartala, the 06th February, 2019.**

NOTIFICATION

Levy of excise duty under "First Point Taxation" had been implemented in the State of Tripura from 01-01-2019. As per prevailing system, the existing stock of liquor are under Bond. This existing stock needs to be de-bonded by payment of excise duty under "First Point Taxation" before making a supply to the retailers from the warehouses.

The lying stock in the warehouses and the arriving stock vide import permit issued prior to 01-01-2019 have been assessed and the closing stock as on 31-12-2018 i.e opening stock as on 01-01-2019 and the outstanding excise duty of each bonded warehouse has been declared.

The aforementioned declared stock alongwith involved Excise duty may decrease due to following reasons:-

a. Declaration of unfit nature on any portion of lying stock by the Public Analyst.

b. Production of Non-Execution Certificate (NEC) issued by the Exporting Distillery against the supply of any Import permit issued on or before 31-12-2018 in future.

c. Quantity of stock of liquor wherein excise duty has been paid, transport permit issued but has been partly lifted or not yet lifted by retailers till 31-12-2018.

Now, therefore, the State Government has decided that the de-bonding period of the stock of liquor and beer lying in the warehouse premises as on 31-12-2018 and stock of liquor to be arrived in the warehouse vide Import permit issued prior to 01-01-2019 will be for a period of 6(six) months with flexible payment from the date of Notification of "First Point Taxation" policy i.e. 01-01-2019.

By order of the Governor,

6/2/19

(**Nagesh Kumar B, IAS)**
Joint Secretary to the
Government of Tripura.

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